

ceipts of certain classes of corporations, and distilled spirits. Greatly enlarged jurisdiction and responsibilities were conferred upon the State Tax Commission by the act creating it and by subsequent legislation. In addition to the duties formerly exercised by the State Tax Commissioner, the Commission is empowered to "supervise the administration of the assessment and tax laws of Maryland and of each county or city thereof"; "to enforce and execute a continuing method of assessment and to require that all property in the State be reviewed for assessment at least once in every five years," but not necessarily by reassessment of all property in the same year; to act as an appellate tribunal to which all appeals from assessments of real and personal property made by local assessing bodies must be taken; to assess the rolling stock of railroad companies; "to participate in any proceeding in any court wherein any assessment or taxation question is involved."

The Commission appoints for each of the counties a Supervisor of Assessments who has the status of a chief assessor in the county, with power also to appeal to the Commission from any assessments or rulings made by the County Commissioners. The supervisors are appointed from a list of five nominees submitted by the County Commissioners. They serve during good behavior and are removable by the State Tax Commission "for incompetency or other cause." Their salaries are paid by the respective counties and are graded according to the aggregate value of property assessed in the county. A supervisor is also appointed for Baltimore City with important duties of investigation. The Commission may order the appointment of local assessors to be made by the County Commissioners and may dismiss such assessors for cause, and, in its discretion, may fill any vacancy thus created.

The State Tax Commission has charge of the registration of foreign corporations doing business in Maryland. It also determines the amount of capital employed by them in the State, as the basis of the annual franchise tax. Charters and amendments to charters of domestic corporations are filed with, and recorded and approved by, the Commission. In its jurisdiction over foreign corporations the Commission succeeds the Secretary of State; while in passing on appeals from assessments locally made, and on certificates of incorporation, it exercises functions formerly performed by the courts.

Under the Tax Revision Act of 1929 (Chapter 226) an appeal to the courts lies from the decisions of the Commission in all cases where questions of law are involved. Determinations of fact can only be reviewed by the courts in cases where the Commission acts in the exercise of its original jurisdiction and not where it acts in its appellate capacity.

The State Tax Commission is composed of three members, appointed by the Governor for terms of six years, one of the terms expiring every two years. One member must be a resident of the Eastern Shore, one a resident of Baltimore City and the other a resident of one of the Western Shore counties. "Not more than two of said Commissioners shall be of the same political party, and each of them shall be a taxpayer and qualified voter of this State."

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